

CITY OF EAU CLAIRE

GENERAL FUND COMPARATIVE BALANCE SHEET December 31, 2005 and 2004

	<u>2005</u>	<u>2004</u>
ASSETS		
Cash and short term investments	\$ 8,889,471	\$ 9,827,209
Receivables:		
Taxes:		
Current	22,133,853	21,155,944
Delinquent personal property	<u>101,363</u>	<u>83,219</u>
Total taxes	<u>22,235,216</u>	<u>21,239,163</u>
Accounts	1,123,707	1,345,589
Notes receivable	25,000	25,000
Special assessments:		
Installment	6,889	5,951
Interest	<u>337,268</u>	<u>372,647</u>
Total receivables	23,728,080	22,988,350
Prepayments	522,036	583,864
Due from other funds	1,025,084	274,755
Due from other governments	76,261	55,964
Advance to other funds	<u>5,751,507</u>	<u>6,216,345</u>
Total assets	<u>\$ 39,992,439</u>	<u>\$ 39,946,487</u>

	2005	2004
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 415,260	\$ 1,114,968
Accrued liabilities	1,529,192	831,614
Deposits	332,379	136,928
Due to other governments	49,423	60,023
Due to component unit	34,834	42,257
Deferred revenue	<u>22,901,029</u>	<u>22,075,051</u>
Total liabilities	<u>25,262,117</u>	<u>24,260,841</u>
Fund balance:		
Reserved:		
For notes receivable	25,000	25,000
For prepayments	522,036	583,864
For advances to other funds	<u>5,301,884</u>	<u>5,775,177</u>
Total reserved	<u>5,848,920</u>	<u>6,384,041</u>
Unreserved:		
Designated:		
For working capital	3,700,000	3,700,000
For subsequent year expenditures	<u>2,359,964</u>	<u>2,623,236</u>
Total designated	<u>6,059,964</u>	<u>6,323,236</u>
Undesignated	<u>2,821,438</u>	<u>2,978,369</u>
Total unreserved	<u>8,881,402</u>	<u>9,301,605</u>
Total fund balance	<u>14,730,322</u>	<u>15,685,646</u>
Total liabilities and fund balance	<u>\$ 39,992,439</u>	<u>\$ 39,946,487</u>